



**IT Bulletins Relevant to the  
TAXATION OF CORPORATE FINANCE**

**UNIVERSITY OF TORONTO  
FACULTY OF LAW**

**DAVID STEVENS**

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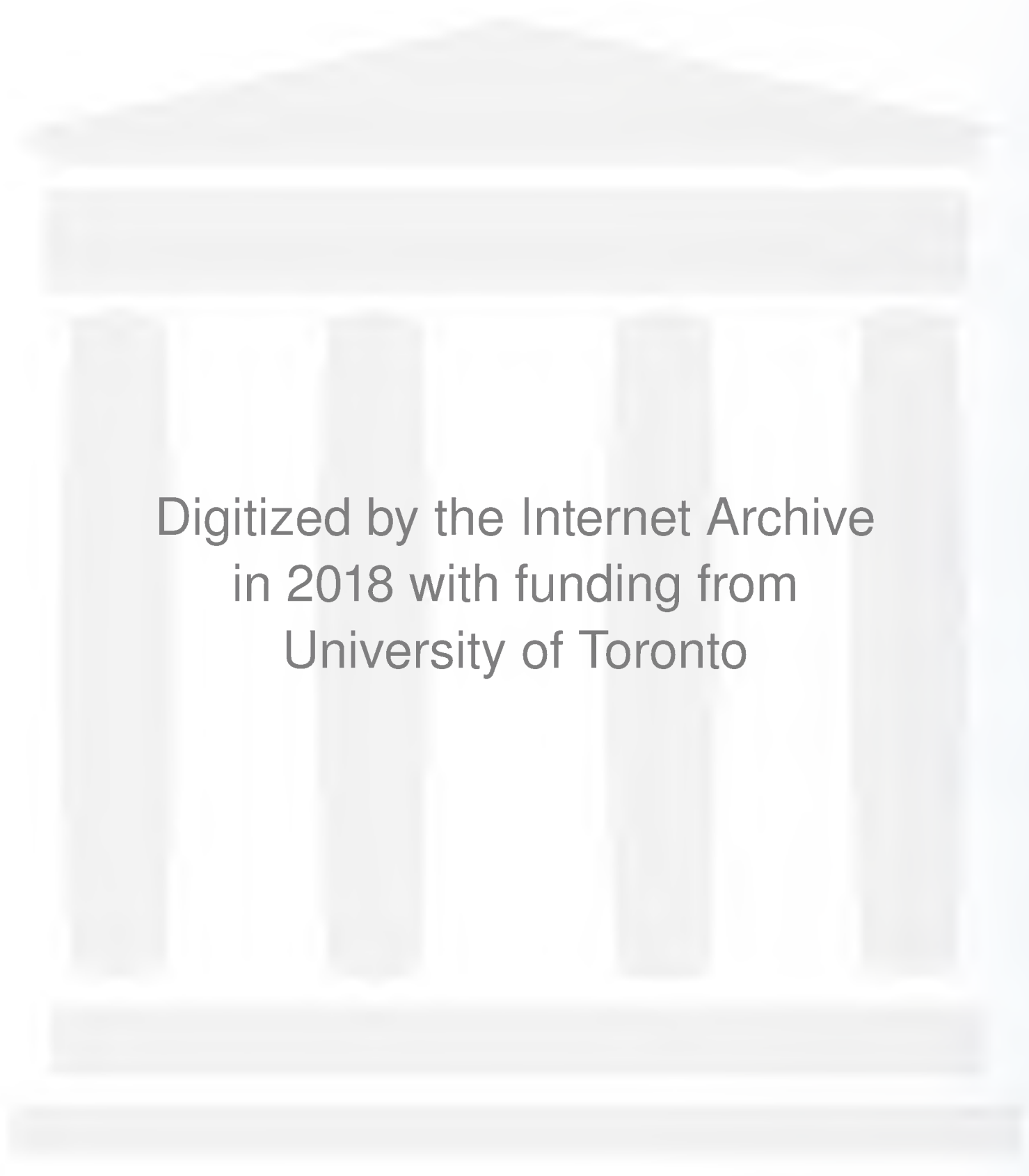
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## IT Bulletins Relevant to the Taxation of Corporate Finance

**Key:** ✓ indicates IT Bulletin included in these materials.

\* indicates IT Bulletin included in main materials.

ITA SUBJECT	NUMBER & DATE	TOPIC	
Taxable Dividends from Corporations Resident in Canada	IT-67R3, May 15, 1992	2.1	✓
Shares Entitling Shareholders to Choose Taxable or Capital Dividends	IT-146R4, September 6, 1991	2.1	✓
Patronage Dividends	IT-362R, August 10, 1990	2.1	✓
Stock Exchange Transactions Date of Disposition of Shares	IT-133, November 30, 1973	2.2	✓
Distress Preferred Shares	IT-527, June 12, 1995	2.3	✓
Foreign Tax Credit—Trust and Beneficiaries	IT-201R2, February 12, 1996	2.4	✓
Foreign Tax Credit	IT-270R2, February 11, 1991	2.4	✓
Foreign Tax Credit-Foreign-Source Capital Gains and Losses	IT-395R2, August 21, 2002	2.4	✓
Unused Foreign Tax Credits—Carryforward and Carryback	IT-520 (Consolidated), October 5, 2003	2.4	✓
Interest Income	IT-396R, May 29, 1984	3.1	*
Interest Deductability and Related Issues	IT-533, October 31, 2003	3.2	*
Settlement of Debts on the Winding-up of a Corporation	IT-142R3, January 11, 1988	3.3	✓
Debtor's Gain on Settlement of Debt	IT-293R, July 16, 1979	3.3	✓
Additional Tax on Certain Corporations Carrying on Business in Canada	IT-137R3, January 31, 1990	3.4.1	✓
(Consolidated) Permanent Establishment of a Corporation in a Province	IT-177R2 (Consolidated), November 11, 2003	3.4.1	✓
Exemption from Part XIII Tax on Interest Payments to Non-Residents	IT-361R3, February 12, 1996	3.4.1	*
Exemption from Non-Resident Tax on Interest Payable on Certain Bonds, Debentures, Notes, Hypothecs or Similar Obligations	IT-155R3, June 16, 1989	3.4.1	*
Qualified Investments—Trusts Governed by RRSPs, RESPs, and RRIFs (There is also a "Final Draft" copy of this Bulletin)	IT-320R3, July 1, 2002	4.1	*
Foreign Property of Registered Plans	IT-412R2, January 16, 1995	4.1	*



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Transfers of Funds Between Registered Plans	IT-528, February 21, 1997	4.1	√
Options Granted by Corporations to Acquire Shares, Bonds, or Debentures and by Trusts to Acquire Trust Units	IT-96R6, October 23, 1996	5.1	√
Rights to Buy Additional Shares	IT-116R3, February 28, 1995	5.1	√
Commodity Futures and Certain Commodities	IT-346R, November 20, 1978	5.1	*
Taxable Canadian Property-Interests in and Options on Real Property and Shares	IT-176R2, April 23, 1993	5.1	√
Options on Real Estate	IT-403, May 29, 1984	5.1	√
Foreign Exchange Gains and Losses	IT-95R, December 16, 1980	5.2	√
Interest Payable in a Foreign Currency	IT-360R2, December 8, 1989	5.2	√
Dispositions of Resource Properties	IT-125R4, April 21, 1995	7	√
Exploration and Development Expenses-Meaning of Principal-Business Corporation	IT-400, November 14, 1977	7	√
Expenses of Issuing or Selling Shares, Units in a Trust, Interests in a Partnership or Syndicate and Expenses of Borrowing Money	IT-341R3, November 29, 1995	13	*

